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UNFPA INTERNAL AUDIT AND OVERSIGHT ACTIVITIES IN 1998

Report by the Executive Director

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1. This report provides the Executive Board with a summary of internal audit and oversight activities of the United Nations Population Fund in 1998. It outlines the key issues in the findings of internal audits and in the oversight activities of the UNFPA Office of Oversight and Evaluation (OOE). The report is being submitted in response to a request made by the Executive Board at its second regular session in 1996.

I. ORGANIZATION AND RESOURCES

2. Under the provisions of UNFPA Financial Rule 114.18, the Executive Director has arranged with the Administrator of UNDP for the internal audit services of the Fund to be undertaken by the UNDP Office of Audit and Performance Review (OAPR). The Executive Board may also wish to refer to the report of the Administrator of UNDP on internal audit and oversight activities (document DP/1999/23) which is being submitted at this session.

3. The UNFPA Internal Audit Section became operational in May 1993 and consists of a Chief, one Audit Specialist and one support staff. The Fund, recognizing that with current resources it is not possible for the Section to provide adequate audit coverage of all UNFPA units within the recommended cycle of five to seven years, has expanded coverage through the use of consultants. UNFPA also wishes the Section to start monitoring and reviewing reports on audits of projects executed by Governments and non-governmental organizations (NGOs) for which additional resources would be needed.

4. The Section is further augmented by commercial firms contracted by UNDP. The work carried out by these firms is under the supervision of the Regional Audit Service Centres in Harare, Zimbabwe, and Kuala Lumpur, Malaysia. A Regional Audit Service Centre was recently opened in Panama to cover the audit services in the Latin America and Caribbean region. OAPR is currently in the process of identifying a contractor to carry out audit services in the Latin America and Caribbean region during 1999 and 2000. The contracted firms examine the annual accounts and conduct compliance audits, on a biennial basis, of all offices where a UNFPA Representative is assigned. Beginning in 1999 the contracts may provide for audits of selected offices where the UNDP Resident Representative is also the UNFPA Representative.

5. The OOE, an organizational unit of UNFPA established in late 1996 that reports directly to the Executive Director, is the focal point of internal oversight within UNFPA. The OOE is responsible for ensuring that the findings and recommendations of all oversight functions at UNFPA are acted upon and reflected, as necessary, in decision-making on organizational management, policies and programming procedures. In this connection, it also makes proposals to the Fund's senior management concerning institutional development. Towards this end, besides managing the conduct of policy application reviews and of thematic evaluations and ad hoc independent evaluations of

major projects and programmes, the OOE works in liaison with OAPR concerning internal audits of UNFPA operations. It monitors follow-up to audit recommendations; reports to the Executive Director on trends in the findings of internal and external audits, policy application reviews and evaluations; and proposes measures to strengthen organizational and programme processes. In addition, audit and oversight issues are discussed regularly by the UNFPA Executive Committee, which is composed of the senior management of the Fund.

6. The Joint Inspection Unit (JIU), in its report entitled *More Coherence for Enhanced Oversight in the United Nations System* (JIU/REP/98/2), offers a comprehensive review of the various oversight mechanisms in place within the United Nations system. Although the JIU consulted with UNFPA in preparing the report, the report does not reflect the full range of the functions of the OOE.

7. UNFPA agrees with the report's conclusions and recommendations concerning the significant opportunities for sharing of experiences and the impracticality of adopting a single oversight model for all United Nations organizations. In regard to reporting procedures, UNFPA, in its reply to the JIU, pointed out that the Fund was already reporting annually to the Executive Board on internal audit and oversight activities, and biennially on evaluation activities. In addition, the Fund conveyed its concern to the JIU that efforts should be made to ensure that reporting requirements are commensurate with the staffing and resources of small organizations such as UNFPA.

II. INTERNAL AUDIT ACTIVITIES IN 1998

8. The internal audit activities carried out during 1998 include the following:

(a) Management audits in eight field offices;

(b) Compliance audits in fifteen countries in the Africa region undertaken by one public accounting firm;

(c) Compliance audits in seven countries in the Asia and the Pacific region undertaken by one public accounting firm;

(d) A review of one division at UNFPA headquarters.

9. The Executive Director is satisfied with the services provided by the UNFPA Internal Audit Section/OAPR, which successfully implemented a broad work plan in 1998 despite limited resources. The management audits provided valuable information to strengthen the internal control structure and performance of UNFPA.

10. The annual audit work plan was developed by the Section in close consultation with the OOE. The work plans of the Section and the OOE were coordinated to the extent feasible. The Section work plan was revised periodically to reflect special audit requests and changing circumstances that arose during the year.

11. In order to enhance the quality of its services and practices, OAPR continued the quality service initiative (QSI) programme during the year. The QSI is an initiative to improve the way OAPR conducts its business, including improvement in the outputs of the Section. In that context, OAPR, inter alia, issued guidelines on audit report reviews, and checklists on submission of reports, and defined and clarified the scope of contractual audits. Some of the initiatives that are part of a process of continuous self-improvement led to improved practices and results in the operations of the UNFPA Internal Audit Section.

12. Staff development is important to meet current challenges in the audit profession. In this respect, during 1998 one staff member received training on operational auditing and another staff on tools and techniques for auditing. A Control Self Assessment (CSA) exercise was also held for the Section. The CSA is a management tool that allows managers to assess their operations and results within the context of their accountability so that risks are identified early and corrective action is taken. Following a proactive and preventive approach, OAPR offered advisory services to UNFPA units. Some services were solicited by the units while others were initiated by the Section following management audits. The Section also provided briefings to UNFPA Representatives on mission at headquarters. The briefings underscored the need for internal controls. A document entitled *Internal Control Considerations* was prepared by the Section for use in the country offices. It is currently under review in collaboration with the OOE.

III. MAJOR AUDIT FINDINGS AND FOLLOW-UP ACTIONS TAKEN

13. In general, the country offices in the Africa and Asia and Pacific regions were rated **Satisfactory** based on the audits. Of 43 reports issued in 1998 (including 1997 audits for which reports were issued during 1998), the level of internal controls and the compliance with financial and administrative requirements were found to be **Satisfactory** in most offices, with two offices receiving a **Good** rating. However, one office was rated **Seriously Deficient**; two offices were rated **Deficient** in at least one area of the operations; nine offices were rated **Marginally Deficient**; and five offices were rated **Marginally Deficient** in at least one area of the operations. The Section issued 685 recommendations during the year which can be broken down as follows:

Area	No. of recommendations
Programme matters	233
Financial operations	78
Personnel administration	109
General administration	184
Office automation	81
Total	685

Audit findings are closely reviewed by UNFPA at the most senior level and follow-up actions are undertaken by the concerned parties and monitored by the respective Geographical and other divisions and the OOE. The issues listed below are being followed-up.

Agreements with the Commission of the European Communities

14. During 1997 and 1998 UNFPA, like other sister agencies of the United Nations system, entered into several financing agreements with the Commission of the European Communities to support project activities. Being unaware of the guideline ST/AI/52 issued in 1947, the agreements undertaken had not been reviewed by the United Nations Office of Legal Affairs before final action was taken on them. However, UNFPA is now submitting, as of 1998, all "international agreements" to the Office of Legal Affairs for review. Some of the clauses in the agreements with the Commission relating to recruitment, procurement and audit were not entirely in line with United Nations rules and regulations. However, in the actual practices followed in implementing projects covered by those agreements, no serious violations of rules and regulations with any material consequences occurred. Following a post-facto review of the first agreement signed in April 1997, the Office of Legal Affairs had suggested to suspend action under the agreement until it had been revised. UNFPA did endeavour to renegotiate the specific provisions with the Commission of the European Communities; however, the Fund was unable to do so because of the ongoing negotiation between the United Nations and the Commission of the European Communities on developing a common framework. At present those negotiations are still ongoing. In light of this, UNFPA in discussion with the United Nations Controller agreed that the Fund's signing of past agreements is not prejudicial to ongoing negotiations between the United Nations and the Commission of the European Communities.

Policies and procedures

15. A task force was created by the Executive Director in October 1996 to update the policies and procedures in light of the decentralization of approval authority and new programming thrust of UNFPA. Effective early 1998, the Executive Director has institutionalized the functions of managing the Policies and Procedures Manual (PPM) by designating the Technical and Policy Division as the responsible unit to maintain the PPM. The PPM set consists of the Organizational Handbook, the Programme Manual, the Administrative and Personnel Manual, the Finance Manual, and Additional Guidelines and Guidance Notes. The main chapters in the Organizational Handbook, the Programme and the Administrative manuals and the Additional Guidelines have been distributed; the Finance and the Personnel manuals are being finalized and will be distributed in the near future. In October 1998, in order to enhance dissemination and facilitate easy access, finalized PPM chapters were included on the UNFPA website. Also, a mechanism to monitor the use of existing policies and procedures and to determine emerging needs is being operationalized to complement the policy application reviews being conducted by the OOE. For example, new policy guidelines are needed to work with the private sector, particularly the profit-making sector.

UNFPA execution

16. In July 1996, the Executive Director, taking note of the trend towards increased UNFPA execution of projects, recommended that UNFPA execution be kept under careful review and be undertaken only when fully justified and within UNFPA capacity, in order to ensure technical and financial accountability. Frequent reminders on this issue were sent to country offices and the trend in UNFPA execution is under regular review. One of the functions of the Programme Review Committee (PRC) is to review UNFPA execution: the Chair of the PRC takes note of the trends and recommends adjustments; the field offices are kept informed of the PRC discussions; and the respective divisions are required to follow-up on the concerns and recommendations of the PRC. In the division audited, it was found that the monitoring and review of execution modalities was not explicitly mentioned in its work plan. However, the division indicated that efforts had been made and were ongoing to reduce UNFPA execution of projects. In some countries, however, due to specific political or operational situations or lack of national capacity, especially in the area of procurement of goods and services from abroad, UNFPA execution was deemed the most effective and appropriate execution modality. In its discussion of this audit finding, the UNFPA Executive Committee decided that concurrent efforts must be pursued to select the most appropriate execution modality and to reduce UNFPA execution. The Fund is undertaking an analysis to define under which circumstances UNFPA execution is clearly warranted.

Closure of operationally completed projects

17. In response to the concerns expressed by the Executive Board, UNFPA management intensified its efforts to financially close operationally completed projects. During 1998, 1,739 projects were closed. However, some projects had not been financially closed within twelve months after activities had been completed: the process involves preparation of the final report on activities, final budget revisions, final project audit, recovery of unspent balances, disposal of equipment and evaluation. In some cases delays were experienced in meeting these requirements.

18. In order to ensure that, in the future, projects are closed in as timely a manner as possible and in accordance with standard procedures laid out in the Financial Manual, a new mechanism has been devised. To that effect, the Division for Finance, Administration and Management Information Services has developed a facility that will systematically identify dormant projects as part of the normal year-end procedures. A listing, by country and region, of projects that have had no financial activity for three consecutive years will be forwarded to the geographical and other divisions, whose responsibility it will be to follow-up with the country offices, as necessary, to determine the true status of the projects and to communicate appropriate action for project closure to the Finance Branch. It should also be noted that the concerned units of the Fund have been actively following up on these matters.

Summary of key issues

19. The following is a summary of key issues, classified by subject, raised by the auditors and contractors in connection with the recommendations based on 43 audits of country offices and 1 headquarters division. It should be noted that they are not necessarily applicable to all the audited units.

Programme

20. In the programme area, the audits of projects executed by Governments and NGOs were not always timely and there was inadequate follow-up. Project documentation was inadequate, for example, in a number of instances project documents or letters of understanding were unavailable or not signed. Monitoring was another area requiring strengthening in terms of financial reporting as well as visits to project sites and the documentation of such visits. Concerned country offices were instructed to take the necessary corrective action, and this will be followed up by the OOE and subsequent internal audits. In addition, these issues are highlighted in subregional cluster meetings of UNFPA Representatives and field office staff.

Finance

21. In the finance area, the audits found inadequacies in the timeliness in preparing the status of allotment reports and, to a lesser extent, the quality of such reports. The control over petty cash funds was inadequate in some offices and the UNFPA Representative or Country Director was sometimes not fulfilling his/her certifying function. In cases where it was found that there was a lack of monitoring of cash payments and advances, UNFPA headquarters instructed the concerned Representatives to adopt more rational payment and accounting practices. UNFPA also issued a circular on 26 August 1998 to all staff emphasizing accountability in the management of cash payments. In line with their monitoring functions the geographical divisions are following up these matters.

Administration

22. In the area of general administration, a greater need for control was noted in some cases with regard to inventory of office equipment and telephone usage; the segregation of duties and procedures with reference to procurement was not followed in some instances; and in some field offices a need to strengthen the management and use of official vehicles was noted. Subsequent to the audits, concerned offices were requested to establish appropriate internal control systems. The audit findings were also shared with the Training and Finance Branches so that the relevant training courses in 1999 could address the concerns identified. In addition, the Executive Director has, in a circular, emphasized that UNFPA Representatives need to assume managerial oversight of financial matters.

Personnel

23. In the area of personnel administration, the most prevalent findings pertained to the annual performance planning and review processes, such as absence of training plans and inadequate record keeping. In addition, control over leave and attendance records was also found to be inadequate in several instances. Moreover, in the case of the headquarters division audited, the job descriptions of staff members were found to be outdated.

24. Concerned country offices and divisions at headquarters were instructed to take appropriate action to address the issues raised by the audits. In addition, the Executive Director reiterated to UNFPA Representatives that they were fully responsible and accountable for personnel administration and management in the field offices. The updating of job descriptions is integral to the in-depth work force planning exercise currently in process.

Office automation

25. In the area of office automation, the audits found some cases where the maintenance of hardware in offices was not covered by a service agreement. They also noted inadequacy or absence of back-up arrangements and the lack of a disaster and recovery plan. In addition, since information management was centralized at headquarters, offices were not required to prepare individual information management plans and that may have negatively affected automation in some country offices. The absence of an interface between the UNFPA and UNDP systems at the country office level had increased the workload as well as the potential for errors.

26. It should be noted that most of these findings occurred prior to the issuance, in November 1998, of the new Management Information Systems guidelines which specifically address the issues raised. The Fund is aware that its financial monitoring system requires rationalization and has taken steps to diagnose the key issues. Resource constraints have delayed the establishment of a new system.

IV. AUDIT FOLLOW-UP

27. In 1998, with the designation of a professional post in the OOE as the focal point on audit matters, systems were put in place not only to monitor the implementation of audit recommendations but also to enable periodic analyses of trends in audit findings. Using a database on findings of audits conducted from 1993, analyses were conducted to identify the most prevalent findings, globally and by region, in major categories of operations, i.e., programme, finance, general administration, personnel, and office automation. Reports were prepared for the attention of concerned units highlighting areas of weakness and proposing appropriate remedial action. A summary of major issues identified in audits was also reported to the Executive Director and subsequently discussed by senior management in the Executive Committee. Audit and oversight matters are regularly on the agenda of the Executive Committee.

28. Databases were also created to enable monitoring of the follow-up action taken in response to the observations and recommendations of internal audits as well as of the United Nations Board of Auditors. On the one hand, this promotes an accountability culture within the organization and, on the other hand, it facilitates a dialogue on difficulties encountered in implementing certain recommendations.

V. REVIEW OF REGIONAL PROGRAMMES

29. A desk review was undertaken in 1998 of the regional programmes supported by UNFPA in the 1996-1999 intercountry programme period. The objectives of the review were to assess the

adherence of the regional programmes to the proposals outlined in document DP/1995/44, approved by the Executive Board in 1995 and the process of project development, appraisal, approval and management employed by the concerned programme units. Some specific considerations were: compliance with decentralization guidelines; information flow to UNFPA country offices; and meeting monitoring and evaluation requirements. The timing of the review was opportune since the current programme cycle was drawing to a close and preparations for the next cycle had begun. The review found that with minor exceptions, the regional programmes generally adhered, financially and substantively, to the proposals in the Executive Board document. Since the document emphasizes discrete proposed activities rather than a coherent programme approach, and with few indicators given, it was difficult to establish whether or not the objectives had been achieved. There was little linkage noted between regional projects or between these and the interregional projects or country programmes, except between some regional training programmes. Regional applications of interregional research were not apparent, and few really innovative or experimental projects were formulated.

30. Regional projects have good potential for advocacy. However, better follow-up to and use of the recommendations from regional meetings and events is needed to confirm their impact. Similarly, regional workshops and research also require systematic follow-up. The review noted missed opportunities for greater use of relevant outputs and recommended the establishment of mechanisms to disseminate project outputs on a timely basis. However, it should be noted that new information systems are being put in place to better utilize lessons learned, best practices and project outputs.

31. Regional training programmes aimed at national capacity building are among the largest projects, often encompassing high international personnel costs. Since there had been limited monitoring and follow-up of trainees, it was difficult to determine whether the ultimate goal of such training had been achieved to any significant extent and if it had been undertaken in the most cost-effective manner.

32. The review found that project documentation needed to be improved and there was also a need to document the appraisal process. Both financial as well as substantive management of regional programmes needed rationalizing. The review pointed out that the formulation of fewer, larger projects would not only facilitate a programme approach but would also reduce the management burden on the programme units. There is need for a structured, streamlined framework for the development, management and appraisal of regional programmes in order to enhance accountability and to improve efficiency in their management. This is being addressed, inter alia, by application of both the subprogramme approach and logical framework (logframe) techniques provided for in the Programme Manual, which help to ensure a coherent programme with linkages and enable systematic monitoring of the programme and outputs. The new intercountry programme guidelines

currently being finalized incorporate these principles. An inter-divisional working group has been established to better coordinate the development, appraisal and monitoring of regional programmes.

33. In the past, time constraints posed limits to the analysis and assessment of the preceding programme cycle, and there was insufficient involvement of field staff in setting programme priorities and conceptualizing strategies. By the same token, UNFPA staff were not particularly well informed of the added value of regional programmes and their role in support of country programmes. Executing agencies were not reviewed systematically for their comparative advantages and their capacity to execute regional projects. These lessons are being taken into account in the preparations for the next programme cycle. UNFPA headquarters has made a concerted effort to seek the inputs of the field offices, the Technical Support Services staff and other partners in developing the new inter-country programme.

VI. POLICY APPLICATION REVIEWS

34. Policy application reviews were conducted in five countries in 1998 -- three in Latin America and the Caribbean region and one each in the Africa and Asia and Pacific regions. These reviews, which are internal exercises, examine in depth the process of programme development and implementation. They ascertain, inter alia, that appropriate mechanisms to ensure accountability are in place and are being used by UNFPA staff. In addition, steps taken to achieve the Fund's mission, particularly in promoting the implementation of the ICPD Programme of Action, are reviewed, together with the country office's role in the United Nations resident coordinator system. The reviews also assess the relevance and ease of application of UNFPA policies and procedures and identify areas where greater clarity in programme policy and technical guidance are needed.

35. The findings of these reviews not only provide senior management with snapshots of how selected country offices are performing their programme managerial and advisory roles, but also serve as a conduit for field staff to provide feedback on the nature and quality of support they receive, and need to receive, from the Country Support Teams (CSTs) and from UNFPA headquarters. These reviews have proved invaluable in the process of continuous review and assessment of the Fund's policies and procedures, and their recommendations, which usually deal with Fund-wide concerns, are being actively addressed at the highest levels.

36. The Executive Director, in consultation with the Executive Committee, determines the follow-up needed in response to each review. Responsible parties in the field or at headquarters, as appropriate, are assigned. The concerned divisions are accountable for the implementation of follow-up action related to specific programmes, thematic or financial/administrative area and for

reporting on the outcome of these efforts. The OOE is responsible for monitoring and reporting on follow-up actions at the Fund-wide level.

37. In all five programmes reviewed, the country offices have been active in promoting the implementation of the ICPD Programme of Action, through support of national committees or commissions, workshops, publications and media events. The outcome of such efforts is evidenced by the elaboration or revision of official policies, strategies, action plans and legislation. The ICPD+5 review process provided new impetus to policy dialogues at the country level. Action was also taken in some instances to broaden the base of support for population and development issues through new partnerships with government units other than the Fund's traditional government counterparts and with civil society. The reviews indicated that reproductive health as a programme approach had been well accepted although institutional barriers and resource constraints to integration of services remain. Particular attention had been paid to increasing the access of specific underprivileged groups to services. The focus on gender issues was evident at the political level, but there was still a need for tools to facilitate mainstreaming gender concerns in programme planning and to assess the gender sensitivity of specific proposals. In two cases, UNFPA collaborated directly with state-level administrations in programme implementation. These would be interesting cases to follow in order to derive lessons for future attempts to employ such implementation modalities.

38. Funds were earmarked in one case in the current UNFPA-supported country programme for NGO execution, and in another, there was significant involvement of NGOs in programme implementation. In the other three cases, there had been some, but rather limited, collaboration with NGOs.

39. With regard to resource mobilization, there is evidence of successful efforts in two countries; in one case with the private sector in the country. UNFPA will need to articulate modalities for receiving private funds for programme activities at the country level. Communication between country offices and headquarters on resource mobilization needed improvement in some instances.

40. In the countries reviewed, the level of activity of the United Nations resident coordinator system varied significantly, due in some measure to the profile of the United Nations system as a whole in each case. UNFPA country offices made efforts to contribute to United Nations system activities, particularly through the theme groups on gender and HIV/AIDS. Governments did not always accord high priority to coordinating external assistance. The absence of formal mechanisms notwithstanding, UNFPA country offices generally attempted to assist Governments in enhancing coordination through informal contact. In general, UNFPA was viewed by its partners as accessible, responsive and flexible.

41. The programmes reviewed generally adhered to the approved programme framework, although the older programmes appeared to have been over-optimistic in terms of the country's absorptive capacity thus necessitating extension of the programme period. It was noted that the rationale and actual process of decision-making for such extensions were not consistently documented. The demarcation between programme cycles was often less than clear-cut. This was due in part to spillover of projects approved late in the programme period and in part to the continuation of projects from cycle to cycle. It was noted, though, that, with the exception of one case, all country offices were actively pursuing the closure of operationally completed projects.

42. While it is too early to draw conclusions, the experience to date suggests that the transition to the new programming guidelines and the concept of subprogrammes will require a period of adjustment and assimilation. Although the logical framework analysis methodology was applied at the subprogramme level, the linkages between component projects within the same subprogramme and between the various subprogrammes were not always apparent. Also, while strong efforts have been made to identify indicators to measure outcomes, in some instances the indicators were either too numerous or ambitious, or were not indicative of the "end state" of planned interventions. Hence, more time and practice are needed to assimilate the new concepts and to emphasize a more results-oriented approach. This applies not only to counterparts and programme partners but also to UNFPA staff and CST advisers.

43. In most cases, the country offices took a participatory approach to programme and subprogramme development. This had led to a strong sense of government ownership and commitment among concerned parties, including Governments, NGOs and other groups in civil society, and should facilitate programme implementation. At the same time, the process can be time consuming as well as labour intensive and did prolong the lead time before programme implementation actually started. There has been some variation in compliance with procedures for the use of decentralized approval authority; for example, in some cases appraisal reports were not on record and in other cases transmittal of documentation to headquarters was on occasion late or incomplete.

44. UNFPA has had a significant role in programme execution in most cases, mainly, but not exclusively, in procurement of equipment and supplies. The Fund had been involved in implementing such items as personnel, training and subcontracts. In addition, the line between government and UNFPA execution was often blurred because country offices were heavily involved in supplementing the limited managerial capacity of government agencies. On the one hand, this created a heavy burden on the workload of country office staff and, on the other, it sometimes resulted in unclear accountability.

45. The reviews found that in most cases country offices made extensive use of national experts in project formulation, reviews and other technical tasks but that sometimes the system of performance assessment of national consultants was incomplete. Informal rosters of national experts exist in most offices but there was a clear need to rationalize and manage these better. In those instances where National Project Professional Personnel were used compliance with the intent and procedures for hiring such personnel had sometimes been inconsistent. There appears to be a need to revisit and elaborate on existing guidelines, and UNFPA is in the process of doing this.

46. Country offices prepared technical backstopping plans, but these could be improved in terms of periodicity and comprehensiveness. For example, they refer exclusively to the inputs from CSTs, with insufficient attention to the other levels of potential technical support. The inputs provided by the CSTs were in general appreciated and were much in evidence in all phases of the programme cycle. All offices pointed to the need to review and rationalize the composition of CSTs in line with the programme needs of the countries they serve.

47. Overall, it was evident that the small staff in country offices had difficulty coping with the substantive and managerial demands of decentralization. Improvements in the flow of information within the country offices would enhance communication and avoid compartmentalization of programme officers. Also, the division of labour in programme units in country offices needs to better reflect a programme/subprogramme approach. Country offices need to take a systematic rather than an ad hoc approach to field monitoring visits.

48. Communication between field offices and headquarters units was sometimes less than optimal. Some examples of inconsistent advice and insensitivity to time and human resource constraints in the field were cited. However, at the same time, there were also examples of very productive teamwork between headquarters programme units and country offices. Clarity with respect to accountability and monitoring responsibility in light of increasing decentralization to the field would appear to be in order, and the workforce planning and other exercises are dealing with this.

49. The Executive Director will continue her efforts to ensure probity and accountability in an environment of increasing decentralization. The collaborative relationship with OAPR has enabled optimal use of limited resources in regard to internal audits. Within the OOE, systems are in place to analyse and follow up on findings of external and internal audits, policy application reviews and evaluations. UNFPA is committed to an accountability culture that provides for feedback and dialogue among its staff on policy and institutional development.

VII. RECOMMENDATION

50. The Executive Board may wish to:

(a) Take note of the present report;

(b) Express support for the strengthening the internal audit and oversight capacity of UNFPA.

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WORK PLAN FOR 2000-2003 AND REQUEST FOR PROGRAMME EXPENDITURE AUTHORITY

Report of the Executive Director

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ANNEX 8

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I. INTRODUCTION

1. The objectives of this report are: (a) to review UNFPA 1998 resource utilization by programme area; (b) to describe the work plan for 2000-2003, including information about projected resources and the proposed utilization of programmable resources among country and intercountry activities as well as among country categories; and (c) to present the Executive Director's proposed programme expenditure authority for 2000 from regular resources, the estimates for new programmable regular resources for 2001-2003 and the estimates of new programme resources from multi-bilateral funding. Pertinent financial data used in the report are provided in tables in the Annex.

II. UTILIZATION OF RESOURCES IN 1998[1]

2. The income from regular resources for 1998 decreased to $278 million from $289.7 million in 1997. Total programmable regular resources amounted to $243 million, reflecting an expenditure of $53.5 million in the support budget, a transfer of $7 million from the operational reserve to programmable resources to adjust the reserve to its mandated level of 20 per cent of income, and a carry-forward of $11.5 million from 1997. The net income from multi-bilateral sources available as new programmable resources in 1998 was $28.5 million, which was about the same amount as in 1997. Combined with a carry-forward of $33.6 million from 1997, programmable multi-bilateral resources amounted to $62.1 million. Total programmable resources, both regular and multi-bilateral, amounted to $305.1 million (see table A).

3. While income decreased slightly, total project expenditures from regular resources increased somewhat from $214.4 million in 1997 to $216.6 million in 1998, reflecting efforts to maximize utilization of resources and increased programming capacity. Overall programme expenditure increased from $245.3 million in 1997 to $248 million in 1998, including expenditures for projects, expenditures for technical support services (TSS) of $22.3 million (a decrease of 5 per cent) and administrative and operational services (AOS) costs, which increased by 25 per cent to $9.1 million. Total project expenditures, from both regular and multi-bilateral resources, were $239.2 million and programme expenditures $271.7 million (see table B). The resource utilization rate (ratio of programme expenditure to total programmable resources) for regular resources in 1998 increased to 102 per cent from 95 per cent in 1997. UNFPA not only fully spent new regular income but also used the $11.5 million of carry-forwards from the previous year and the $7 million available as a result of the reduction in the level of the operational reserve. As a consequence, carry-forwards of programmable resources from 1998 to 1999 were minus $5 million (see table C).

4. With $235 million approved by the Executive Board in 1998 for new country programme cycles, the total of regular resources approved for country programmes has amounted to $750.6 million for the period 1996-1999. Reflecting the priority given to achieving the reproductive

[1] All financial figures for 1998 are provisional.

health goals within the country programmes and intercountry programmes, 71 per cent of these resources were approved for the core programme area of reproductive health, including family planning and sexual health, 19 per cent for population and development strategies and 10 per cent for advocacy. It is expected that the distribution in expenditures among the core programme areas will remain similar in coming years (see table D).

III. PROGRAMME PLANNING FOR 1999

5. Programme planning for 1999 is based on an income assumption of $280 million from regular resources, which is about the same level as the actual income of 1998. With this income assumption, the need to replenish the operational reserve by $5 million utilized during 1998 and the absence of carry-forwards from 1998, UNFPA is obliged to allocate a lower level of resources for programme areas in 1999 -- $220 million compared to $248 million in 1998. This will slow down programme implementation, losing the momentum gained over the past few years since the International Conference on Population and Development (ICPD) was held in Cairo in 1994. In view of the decrease in regular resources, including the non-contribution of one of the major traditional donors, the importance of multi-bilateral and other resources becomes greater.

IV. WORK PLAN FOR 2000-2003 AND REQUEST FOR PROGRAMME EXPENDITURE AUTHORITY

A. The basis of the work plan, 2000-2003

6. The work plan is a projected programme of UNFPA assistance. It also presents planned allocations by country categories in line with the resources allocation system as contained in Executive Board decision 96/15. This system is based on the goals and principles of the ICPD Programme of Action and classifies countries into categories depending on their achievements towards reaching three main ICPD goals, namely, access to reproductive health services, maternal mortality reduction and universal primary education. It is a rolling four-year plan based on income projections, prior commitments and the foreseeable needs of ongoing and planned country programmes, interregional programmes and technical support services. The work plan reflects the estimated costs foreseen to achieve the goals and outputs set out for the three priority programme areas: reproductive health, including family planning and sexual health; population and development strategies; and advocacy in the country programmes and the intercountry programme, taking into consideration the projected resources available. It is expected that the multi-year funding framework, which the Fund is currently developing in consultation with the Executive Board, will further facilitate and sharpen this planning process.

7. The proposed work plan for the period 2000-2003 estimates programmable resources based on an income assumption of $280 million in 1999 minus the necessary support budget and the additions to the operational reserve. While it is expected that it will be possible to provide more predictable patterns of future income growth as the multi-year funding framework becomes

operational, the Executive Director, in line with Executive Board's approval of the work plan for 1999-2002, assumed a constant 7 per cent income growth rate for the current work-plan period.

8. These assumptions result in an income projection for the period 2000-2003 of $1,331 million from regular resources, representing a decrease compared to last year's work-plan period, 1999-2002, of $1,474 million. Based on past experience and current indications, income from multi-bilateral resources are estimated to average $35 million annually, or $140 million for the period of four years, yielding a total combined income of $1,471 million (see table E).

9. In line with the policy that priority be given to programmes while recognizing the need to cover support costs, the minimum amount of resources required for the support budget is calculated at a level of 18.5 per cent of combined regular and multi-bilateral income each year (or 20.4 per cent of the income from regular resources). This represents a total of $272 million for the four-year period, a decrease of $10 million from the last work plan. In view of the current income estimates, however, the Executive Director is not able to increase the programmable resources in absolute terms as well as proportionately.

10. Governing Council decision 93/28 reconfirmed that the level of operational reserve should be maintained at 20 per cent of general resource income for each year. At the end of 1997, the level of the operational reserve was $63 million. Given an income in 1998 of $278 million, the level was reduced by $7 million to $56 million and will remain at this level to the end of 1999 given the estimated income of $280 million for 1999. Maintaining the operational reserve at 20 per cent of the projected income, UNFPA would add a total of $18 million to the operational reserve over the period 2000-2003.

11. As a result of improved programme planning and management, UNFPA does not foresee any carry-forwards from regular resources from 1999 to the new work-plan period nor from this period to the period starting 2004. Any carry-forwards from multi-bilateral resources are disregarded by assuming that carry-forwards into a given year and from that same year to the following one are equal.

12. With the above assumptions, the programmable resources from regular resources are projected to increase from $220 million for 1999 to $234 million for 2000, $250 million for 2001, $269 million for 2002 and $288 million for 2003. This yields a total of $1,041 million for the four-year period, compared to $1,174 million that was estimated last year for the period 1999-2002. Since multi-bilateral income is fully used for programmes, the total combined programmable resources from regular and multi-bilateral resources are estimated at $1,181 million for the period or an annual average of $295 million in comparison to $319 million estimated in the last work-plan period. This regrettably will compel UNFPA to scale back future programming considerably (see table F).

B. Resource distribution for 2000-2003

13. As indicated, the planned distribution of total programmable resources from regular resources for 2000-2003 is based on, inter alia, the commitments and needs of the current and planned country programmes, intercountry programmes and technical support services. The linkages between the commitments, programme needs, income requirements and results will be further developed in the context of the new multi-year funding framework. While programmable resources are 11 per cent lower than the level foreseen in last year's work plan, the Executive Director proposes to distribute the absolute amount of $758 million for country activities, an average reduction of 10 per cent compared to what was previously foreseen. Accordingly, a new cycle of TSS, which is subject to approval by the Executive Board at its third regular session 1999, is estimated to require $97 million, 9 per cent less than the amount approved by the Board for the current cycle of 1996-1999. Administrative and operational services costs for United Nations agency-executed projects (see Governing Council decision 91/37) and other projects are estimated at $36 million from regular resources for the period 2000-2003, or $4 million less than for the period of 1999-2002.

14. According to Executive Board decision 96/15, which guides UNFPA resource allocation to countries, the countries of category A, which require the largest proportion of UNFPA support in order to achieve the goals set out in the ICPD Programme of Action, has increased from 56 per cent in 1995 to 63 per cent for the period 1996-1998 and is expected to increase to 67 per cent for the period 2000-2003; the share for category B countries is planned to average 24 per cent for the period 2000-2003; the share of resources for category C countries to average 5 per cent; and for other countries and countries with economies in transition the share will be an average of 4 per cent for the same period. UNFPA's planning thus ensures that the targets for resource allocation in line with Executive Board decision 96/15 will have been achieved by the year 2000 (see table G).

15. While the precise amount to be allocated to each country for the period 2000-2003 cannot yet be determined, this work plan has set tentative figures for regions. The proposed required distribution of resources takes into consideration that sub-Saharan Africa has the largest number of least developed and low income countries and that Asia has a large number of countries in category A. The work plan presented last year already reflected this approach, and, therefore, no major changes in the distribution pattern is expected in comparison with last year's work plan (see table H). Africa and the Asia and Pacific regions will receive 39 per cent and 38 per cent of the regular programme resources, respectively, but they receive fewer total resources in this work plan period than in the last.

16. The balance of commitments from regular resources for country programmes as of January 2000 is estimated at about $391 million. This is based on: the analysis of the status of financial implementation of UNFPA programmes and projects (see document DP/FPA/1999/10), which will be more systematically tied to the future multi-year funding framework, especially to the analysis of programme results; and on expected expenditures in 1999. The balance of commitments is 52 per cent of the $758 million regular resources expected to be available for the period 2000-2003,

leaving $367 million for new country programmes, in comparison with $364 million projected in the previous work-plan period (see table I).

17. In 1995 the Executive Board approved the UNFPA intercountry programme, comprising regional and interregional activities, for the period 1996-1999 in the amount of $175 million, or 15 per cent of programmable resources from regular resources. A new cycle of the intercountry programme for the period of 2000-2003 will be submitted to the Board at its first regular session 2000. Reflecting the projected decline in resources, the intercountry programme is also expected to be downsized considerably. The Executive Director proposes that a slightly smaller proportion of programme funds be provided for the intercountry programme, which in absolute terms would amount to $150 million, a 14 per cent decrease compared to the current cycle of 1996-1999. Within the intercountry programme, the Executive Director plans to allocate $61 million (an annual average of $15 million) from regular resources for regional activities and $89 million (an annual average of $22 million) for interregional activities for the period.

C. Request for programme expenditure authority

18. Governing Council decision 89/46B approved the proposal of the Executive Director that programme expenditure authority for regular resources for the next year be set at the level of estimated new programmable resources. Furthermore, the Governing Council endorsed in the same decision the principle that for the subsequent three years of the work-plan period estimated amounts of new programmable resources be determined in order to provide guidance for future programming; this projection is reviewed and, as necessary, revised and updated on a rolling basis every year.

19. The proposed programme expenditure authority from regular resources for 2000 amounts to $234 million, and the new programmable resources for 2001, 2002 and 2003 are estimated at $250 million, $269 million and $288 million, respectively. The programme expenditure authority does not include the use of multi-bilateral resources since it is decided by the concerned donors themselves (see table J).

V. RECOMMENDATIONS

20. The Executive Director recommends that the Executive Board:

a. Endorse the Executive Director's programme resource planning proposals set out in paragraphs 6 to 17;

b. Approve the request for the 2000 programme expenditure authority at a level equal to expected new programmable resources for 2000, currently estimated at $234 million;

c. Endorse the use of the following estimates of new programmable resources from regular resources for programme planning for the 2001-2003 period: $250 million for 2001; $269 million for 2002; and $288 million for 2003;

d. Also endorse the use of new programmable resources from multi-bilateral funding at $35 million per year for the years 2000-2003.

ANNEX

Table A. Calculation of programmable resources for 1997 and 1998

(MILLIONS OF US DOLLARS)

	1997	1998 (PROVISIONAL)
REGULAR RESOURCES		
(1) INCOME	289.7[A]	278.0
(2) NET SUPPORT COSTS	58.3[A]	53.5
(3) ADDITIONS TO THE OPERATIONAL RESERVE	0.0[A]	-7.0
(3A) GLOBAL CONTRACEPTIVE COMMODITY PROGRAMME	1.7[A]	0.0
(4) NEW PROGRAMMABLE RESOURCES (1)-(2)-(3)-(3A)	229.7	231.5
(5) CARRY-FORWARDS FROM PREVIOUS YEAR	27.2[A]	11.5[A]
(6) TOTAL PROGRAMMABLE RESOURCES (4) + (5)	256.9	243.0
MULTI-BILATERAL RESOURCES		
(7) NET INCOME AVAILABLE AS NEW PROGRAMMABLE RESOURCES	28.4	28.5
(8) CARRY-FORWARDS FROM PREVIOUS YEAR	21.5	33.6
(9) TOTAL PROGRAMMABLE RESOURCES (7) + (8)	49.9	62.1
COMBINED RESOURCES		
(10) TOTAL PROGRAMMABLE RESOURCES (6) + (9)	306.8	305.1

(A) SEE DOCUMENT DP/FPA/1998/9, ANNEX.

Table B. Summary of programme expenditures for 1997 and 1998

(MILLIONS OF US DOLLARS)

	1997	1998 (PROVISIONAL)
REGULAR RESOURCES		
(1) PROJECT EXPENDITURES	214.4[A]	216.6
(2) TECHNICAL SUPPORT SERVICES (TSS)	23.5[A]	22.3
(3) ADMINISTRATIVE AND OPERATIONAL SERVICES (AOS)	7.3[A]	9.1
(4) PROGRAMME EXPENDITURES (1) + (2) + (3)	245.3[A]	248.0
MULTI-BILATERAL RESOURCES		
(5) PROJECT EXPENDITURES	16.9	22.6
(6) ADMINISTRATIVE AND OPERATIONAL SERVICES (AOS)	0.8	1.1
(7) PROGRAMME EXPENDITURES (5) + (6)	17.7	23.7
COMBINED RESOURCES		
(8) PROJECT EXPENDITURES (1) + (5)	231.3	239.2
(9) PROGRAMME EXPENDITURES (4) + (7).	263.0	271.7

(A) SEE DOCUMENT DP/FPA/1998/9, ANNEX.

Table C. Performance indices for 1997 and 1998

(MILLIONS OF US DOLLARS)

	1997	1998 (PROVISIONAL)
REGULAR RESOURCES		
(1) TOTAL PROGRAMMABLE RESOURCES[A]	256.9	243.0
(2) PROGRAMME EXPENDITURES[B]	245.3	248.0
(3) RESOURCE UTILIZATION RATE (2)/(1)[C]	95%	102%
REGULAR AND MULTI-BILATERAL RESOURCES COMBINED		
(4) TOTAL PROGRAMMABLE RESOURCES[D]	306.8	305.1
(5) PROGRAMME EXPENDITURES[E]	263.0	271.7
(6) RESOURCE UTILIZATION RATE (5)/(4)[C]	86%	89%

(A) SEE TABLE A, LINE (6).
(B) SEE TABLE B, LINE (4).
(C) THE RESOURCE UTILIZATION RATE IS THE RATIO OF PROGRAMME EXPENDITURES TO TOTAL PROGRAMMABLE RESOURCES.
(D) SEE TABLE A, LINE (10).
(E) SEE TABLE B, LINE (9).

Table D. Amounts of country programmes approved in 1996-1999[A]

REGULAR RESOURCES (MILLIONS OF US DOLLARS)

CORE PROGRAMME AREA	YEAR OF APPROVAL									
	1996[B]		1997		1998		1999 (PROVISIONAL)		TOTAL	
	($)	(%)	($)	(%)	($)	(%)	($)	(%)	($)	(%)
REPRODUCTIVE HEALTH	72.2	65%	274.3	73%	167.4	71%	17.4	64%	531.3	71%
POPULATION AND DEVELOPMENT STRATEGIES[C]	23.1	21%	64.5	17%	49.3	21%	7.2	27%	144.1	19%
ADVOCACY	15.2	14%	39.3	10%	18.3	8%	2.4	9%	75.2	10%
TOTAL	110.5	100%	378.1	100%	235.0	100%	27.0	100%	750.6	100%

(A) INCLUDES SUBMISSIONS TO THE FIRST AND SECOND REGULAR SESSIONS IN 1999.
(B) INCLUDES $4 MILLION APPROVED UNDER THE NEW CORE PROGRAMME AREAS IN 1995.
(C) INCLUDES PROGRAMME COORDINATION AND DEVELOPMENT.

Table E. New programmable resources for 2000-2003

(MILLIONS OF US DOLLARS)

	2000	2001	2002	2003	2000-2003
REGULAR RESOURCES					
(1) INCOME	300	321	343	367	1,331
(2) NET SUPPORT BUDGET .	62	66	70	74	272
(3) ADDITION TO THE OPERATIONAL RESERVE	4	5	4	5	18
(4) SUBTOTAL (2)+(3)	66	71	74	79	290
(5) AVAILABLE AS NEW PROGRAMMABLE RESOURCES (1)-(4)	234	250	269	288	1,041
MULTI-BILATERAL RESOURCES					
(6) NET INCOME AVAILABLE AS NEW PROGRAMMABLE RESOURCES	35	35	35	35	140
COMBINED RESOURCES					
(7) INCOME (1) + (6)	335	356	378	402	1,471
(8) AVAILABLE AS NEW PROGRAMMABLE RESOURCES (5) + (6)	269	285	304	323	1,181

Table F. Intended distribution of programmable resources among country and intercountry activities, work plan 1999-2002 and work plan 2000-2003

(MILLIONS OF US DOLLARS)

	WORK PLAN 1999-2002[A]			WORK PLAN 2000-2003		
	TOTAL ($)	ANNUAL ($)	AVERAGE (%)	TOTAL ($)	ANNUAL ($)	AVERAGE (%)
REGULAR RESOURCES						
(1) COUNTRY ACTIVITIES	846	212	72%	758	190	73%
(2) TECHNICAL SUPPORT SERVICES[B]	112	28	10%	97	24	9%
(3) ADMINISTRATIVE & OPERATIONAL SERVICES	40	10	3%	36	9	4%
(4) REGIONAL ACTIVITIES	72	18	6%	61	15	6%
(5) INTERREGIONAL ACTIVITIES	104	26	9%	89	22	8%
(6) INTERCOUNTRY ACTIVITIES (4) + (5)	176	44	15%	150	37	14%
(7) TOTAL (1) + (2) + (3) + (6)	1,174	294	100%	1,041[C]	260	100%
MULTI-BILATERAL RESOURCES						
(8) ACTIVITIES	93	23	93%	133	33	95%
(9) ADMINISTRATIVE AND OPERATIONAL SERVICES	7	2	7%	7	2	5%
(10) TOTAL (8) + (9)	100	25	100%	140[D]	35	100%
COMBINED RESOURCES						
(11) ACTIVITIES (1) + (6) + (8)	1,115	279		1,041	260	
(12) TOTAL (7) + (10)	1,274	319		1,181	295	

(A) SEE DOCUMENT DP/FPA/1998/5, TABLE F, WHICH WAS REVISED TO REFLECT DECISION 98/11. FIGURES MAY NOT ADD UP TO TOTALS GIVEN DUE TO ROUNDING.
(B) INCLUDE OTHER TECHNICAL SERVICES SUCH AS UNAIDS, HUMAN RIGHTS, EMERGENCY AND UN STAFF COLLEGE.
(C) NO CARRY-FORWARDS ARE PROJECTED FROM REGULAR RESOURCES FROM 1999 TO THE NEW WORK PLAN PERIOD.
(D) CARRY-FORWARDS ARE NOT INCLUDED.

Table G. Intended country activities by group[A] for periods 1999-2002 and 2000-2003, compared with expenditures for 1995 and the period 1996-1998.

REGULAR RESOURCES (MILLIONS OF US DOLLARS)

	1995 (ACTUAL)		1996-1998 (PROVISIONAL)		INTENDED 1999-2002[B]		INTENDED 2000-2003	
			ANNUAL AVERAGE	% OF COUNTRY ACTIVITY	ANNUAL AVERAGE	% OF COUNTRY ACTIVITY	ANNUAL AVERAGE	% OF COUNTRY ACTIVITY
	($)	(%)	($)	(%)	($)	(%)	($)	(%)
GROUP A	103.5	56%	110.1	63%	142.3	67%	127	67%
GROUP B	60.5	33%	48.3	27%	50.3	24%	45	24%
GROUP C	13.8	8%	7.2	4%	10.7	5%	10	5%
OTHER COUNTRIES[C]	6.2	3%	10.8	6%	8.7	4%	8	4%
TOTAL	184.0	100%	176.4	100%	212.0	100%	190	100%

NOTE: AS CONTAINED IN EXECUTIVE BOARD DECISION 96/15, THE DISTRIBUTION OF RESOURCES TO THESE GROUPS OF COUNTRIES WILL BE AS FOLLOWS: 67-69 PER CENT TO GROUP A, 22-24 PER CENT TO GROUP B, 5-7 PER CENT TO GROUP C AND 3-4 PER CENT TO COUNTRIES WITH ECONOMIES IN TRANSITION, ON A TEMPORARY BASIS, AND 0.5 PER CENT TO OTHER COUNTRIES.

(A) AS DEFINED IN DOCUMENT DP/FPA/1996/15.

(B) SEE DOCUMENT DP/FPA/1998/5, TABLE G, WHICH WAS REVISED TO REFLECT DECISION 98/11.

(C) COUNTRIES WITH ECONOMIES IN TRANSITION AS WELL AS OTHER COUNTRIES NOT INCLUDED IN GROUPS A, B OR C.

Table H. Intended country activities by region for the periods 1999-2002 and 2000-2003, compared with expenditures for 1995 and the period 1996-1998.

REGULAR RESOURCES (MILLIONS OF US DOLLARS)

	1995 (ACTUAL)		1996-1998 (PROVISIONAL)		INTENDED 1999-2002[A]		INTENDED 2000-2003	
			ANNUAL AVERAGE	% OF COUNTRY ACTIVITY	ANNUAL AVERAGE	% OF COUNTRY ACTIVITY	ANNUAL AVERAGE	% OF COUNTRY ACTIVITY
	($)	(%)	($)	(%)	($)	(%)	($)	(%)
AFRICA (SUB-SAHARAN)	65.2	36%	65.8	37%	82.3	39%	74	39%
ARAB STATES AND EUROPE	23.9	13%	22.2	13%	26.1	12%	23	12%
ASIA AND THE PACIFIC	66.6	36%	64.9	37%	81.3	38%	73	38%
LATIN AMERICA & CARIB.	28.3	15%	23.5	13%	22.3	11%	20	11%
TOTAL	184.0	100%	176.4	100%	212.0	100%	190	100%

(A) SEE DOCUMENT DP/FPA/1998/5, TABLE H, WHICH WAS REVISED TO REFLECT DECISION 98/11.

Table I. Intended country activities for 2000-2003 and amounts already programmed

REGULAR RESOURCES (MILLIONS OF US DOLLARS)

	2000-2003		
	TOTAL COUNTRY ACTIVITIES	AMOUNT ALREADY PROGRAMMED (ESTIMATE)	AMOUNT ALREADY PROGRAMMED AS PERCENTAGE OF REGION TOTAL
	($)	($)	(%)
AFRICA (SUB-SAHARAN)	294	178	61%
ARAB STATES AND EUROPE	93	49	53%
ASIA AND THE PACIFIC	291	133	46%
LATIN AMERICA AND THE CARIBBEAN	80	31	39%
TOTAL	758	391	52%

Table J. Proposed programme expenditure authority for 2000 and estimates for new programmable resources for 2001-2003

REGULAR RESOURCES (MILLIONS OF US DOLLARS)

	2000	2001	2002	2003	TOTAL 2000-2003
NEW PROGRAMMABLE RESOURCES[A]	234	250	269	288	1,041

(A)SEE TABLE E, LINE 5, OF THIS REPORT.

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STATUS OF FINANCIAL IMPLEMENTATION OF COUNTRY PROGRAMMES AND PROJECTS APPROVED BY THE GOVERNING COUNCIL AND THE EXECUTIVE BOARD

Report of the Executive Director

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I. INTRODUCTION

1. This report is submitted in accordance with Governing Council decision 84/21 and provides the Executive Board with information on the financial implementation of UNFPA country programmes and projects that had been approved by the Governing Council at its thirty-eighth (1991) through fortieth (1993) sessions and by the Executive Board from 1994 to 1998. The report is submitted only for information and no decision or action is requested of the Executive Board.

2. Information is provided on: (a) those programmes and projects that were completed in 1998; (b) those that are still ongoing in 1999; and (c) those that have been submitted/approved by the Executive Board at its first and second regular sessions in 1999.

3. The report presents figures on total expenditures from all resources, including multi-bilateral funds. It should be noted that terms such as "total expenditures" are explained in a glossary in the annex to this report.

4. It should also be noted that the starting date of a programme is the one mentioned in the document approved by the Governing Council or the Executive Board. The end of a programme[1] is either: (a) the year during which all projects were completed; (b) the year preceding the one in which a subsequent programme began (there cannot be two contemporaneous UNFPA programmes within one country); or (c) the year during which a programme is considered completed for other reasons. Expenditures have been prorated for programmes starting and/or ending in the middle of a year.

5. While in theory the implementation of an individual country programme could follow an even distribution of resources over the programme period, in reality that is not the case for a variety of reasons:

- Each programme has its own programme dynamics; some programmes are "front-loaded" requiring more resources in the first years of the programme period than in later years while the opposite is true for "end-loaded" programmes. All programmes require a variable level of annual resources over the programme period.

- The single-year income modality means that the actual income for UNFPA from regular resources is not known for future years but only for the current year and, then, only at its end. Thus, decisions on the level of expenditures in the current year of each programme have to be made at the beginning of the year without knowledge of the level of resources

[1] A programme is not necessarily regarded as completed when its original term has expired (since the duration of a programme may be extended) or when the resources originally approved have been expended (since additional resources may have become available or the income level may not have allowed implementation of the full amount).

available in the remaining period of the programme. Such unpredictability of resource levels and flows may slow down programme implementation.

- Since programme implementation requires lead-time, some programmes do not allow a rapid response to sudden changes in actual income levels. To comply with the financial policy of maximizing the use of available resources while avoiding the use of the operational reserve, some shifts of resources between programmes may become necessary in any given year without prejudice to the original amount approved for the country programmes in question.

6. Tables displaying detailed information on all Governing Council- and Executive Board-approved country programmes, new submissions and the Fund's balance of commitments are provided in the annex to this report.

II. COUNTRY PROGRAMMES AND PROJECTS APPROVED BY THE GOVERNING COUNCIL AND EXECUTIVE BOARD THROUGH 1998

7. Of the programmes[2] the Executive Board and the Governing Council approved prior to 1998, three programmes were completed in 1998 and 87 programmes are ongoing (see table 1).

8. For the three programmes that were completed in 1998, the total expenditures from all resources were $24.5 million against a total approval of $28.6 million, which results in a total resource delivery rate of 86 per cent (see table 2). For none of these programmes did the total resource delivery rate reach 100 per cent.

9. The expenditures from regular resources for these same three programmes were $24.2 million against a regular approval authority of $26.8 million, resulting in a regular resource delivery rate of 90 per cent (see table 2). It should be noted in this regard that expenditure authority for UNFPA country programmes includes expenditures from regular resources and from "other" resources, including multi-bilateral, resources. If multi-bilateral funding in the authorized amount is not obtained and regular resources are available, the Fund is authorized to spend regular resources up to the total approved amount. Of the three programmes completed in 1998, individual programmes utilized regular resources at a level between 73 per cent and 118 per cent of the approved amount. The expenditure rate in the country with the lowest "resource delivery rate" was Benin, i.e., 73 per cent for both total and regular resources. The resource delivery rate in that country increased considerably once a UNFPA Representative was appointed in August 1996, but by the end of the programme only three-quarters of the resources had been spent. This was due to a combination of different factors including, inter alia, inadequate knowledge by national staff

[2] Country programmes or individual large-scale projects approved by the Governing Council or the Executive Board.

of financial management practices and of government and donor procedures as well as insufficient monitoring and supervision at the national level.

10. For the 87 programmes that were ongoing on 1 January 1999, the total expenditure rates are generally higher the earlier the programme started, with some exceptions. The country programme in the Republic of Congo started in 1991 and has an implementation rate of 68 per cent (both total and regular resources); and the country programmes that started in 1993 have a lower expenditure rate than those that started one year later.

11. The regular expenditure rate for these same 87 programmes is also generally higher the earlier the programme started, the exceptions being again the Republic of Congo country programme and country programmes that started in 1993 (see table 3a). The regular expenditure rate for ongoing programmes is 30 per cent for Arab States and Europe; 34 per cent for sub-Saharan Africa; 45 per cent for Latin America and the Caribbean and 46 per cent for Asia and the Pacific (see table 3b). Expenditure rates vary from one region to another due to a number of factors, such as differences in the distribution of programmes by starting and ending dates.

12. The majority of individual programmes that were ongoing in 1998 are being implemented as planned; however, a few programmes have a low implementation status of regular resources. Since the implementation of country programmes during the first two years of the programme period varies considerably for reasons outlined above in paragraph 5, the present analysis focuses on programmes that have been ongoing for three years or more as of 1 January 1999. Sierra Leone has an expenditure rate of 71 per cent after six years of duration. The programme, whose original duration was five years, has been extended for two more years after having been interrupted due to civil strife. The programmes in Indonesia and Turkey approved through 1999 have a regular expenditure rate of 45 and 58 per cent, respectively, although they started four years ago. The low expenditure rate in Indonesia, as reported last year, is the result of programme adjustments required for the implementation of the Programme of Action of the International Conference on Population and Development, while in the case of Turkey, the low rate is due to the absence of a Representative and the limited capacity of the field office. The programmes in Ghana and Cape Verde have regular expenditure rates of 41 and 43 per cent, respectively, after three years of a planned duration of four, but programme implementation is picking up after the slow start. The programme in the Occupied Palestinian Territories has a regular expenditure rate of 63 per cent after 3 years. A UNFPA Representative was assigned to the Occupied Palestinian Territories in early 1999 while in 1998 the programme was managed from UNFPA headquarters.

13. For programmes starting in 1997, the regular expenditure rates average 36 per cent, ranging from 7 per cent for China to 88 per cent for Namibia. For those starting in 1998, the regular expenditure rates average 21 per cent, ranging from 2 per cent in Lesotho to 81 per cent in Niger.

III. SUBMISSIONS OF PROPOSED COUNTRY PROGRAMMES TO THE EXECUTIVE BOARD IN 1999[3]

14. UNFPA submitted a total of three country programmes, all in the sub-Saharan Africa region, to the Executive Board for its consideration and approval at the first and second regular sessions in 1999. The total amount for these programmes is $34.4 million, of which $27.0 million is to be programmed from regular resources (see table 4). The Burundi and Madagascar programmes were approved at the Board's first regular session, and the Benin programme was approved at the Board's second regular session.

IV. BALANCE OF UNFPA COMMITMENTS

15. The balance of UNFPA commitments from regular resources for ongoing programmes is $519.9 million, distributed as follows: $211.2 million for sub-Saharan Africa; $70.7 million for the Arab States and Europe; $191.2 million for Asia and the Pacific; and $46.9 million for Latin America and the Caribbean (see table 3b). The balance of commitments of regular resources of the programmes submitted in 1999 -- first and second regular sessions -- is $27.0 million, for sub-Saharan Africa (see table 4). Thus, the total balance of commitments will be $546.9 million, distributed as follows: $238.2 million for sub-Saharan Africa; $70.7 million for the Arab States and Europe; $191.2 million for Asia and the Pacific; $46.9 million for Latin America and the Caribbean (see table 5).

[3] Submissions to the first and second regular sessions in 1999.

ANNEX

Glossary

This report uses the following definitions in the tables:

Extension (Ext.): extension of duration in years beyond the originally planned duration.

Total approval: amount approved for a country programme, composed of "regular resources" and "other resources" (normally, multi-bilateral resources under trust fund arrangements);

Regular approval: amount approved for the country programme from regular resources;

Total expenditure: amount spent up to and including 1998 against the total approval;

Regular expenditure: amount spent up to and including 1998 from regular resources;

Resource delivery rate: defined in document DP/1989/34 for completed programmes, the "resource delivery rate" is expressed as the expenditure for programme(s) divided by the amount approved by the Governing Council or the Executive Board for the programme(s). In this document the "total resource delivery rate" is based on all resources while the "regular resource delivery rate" is based on regular resources only;

Expenditure rate: for ongoing programmes, the "expenditure rate" is expressed as the percentage of approved resources spent up to and including 1998 since the beginning of the country programme. In this document the "total expenditure rate" is based on all resources while the "regular expenditure rate" is based on regular resources only;

Regular balance of commitments: the regular amount approved for the programme less the regular expenditures up to and including 1998. If negative, the regular balance of commitments is here treated as zero. Thus, the regular balance of commitments at the summary level does not necessarily equal the approved amount less the expenditure.

Table 1. Status of country programmes approved by 1998

Starting Year	Completed in 1998	Ongoing in 1999
1991		1
1993	2	2
1994		3
1995	1	4
1996		7
1997		39
1998		31
Total	3	87

Table 2. Implementation status of country programmes completed in 1998 a/
(Provisional, in millions of US $)

Region/Country	Actual duration	Ext.	Total approval	Regular approval	Total exp. 1998	Regular exp. 1998	Total exp. to 1998	Regular exp. to 1998	Total res. delivery rate	Regular balance of commit.	Regular res. delivery rate
Africa											
BENIN	1/95 to 12/98	0	10.0	10.0	2.6	2.6	7.3	7.3	73%	2.7	73%
BURUNDI	1/93 to 12/98	1	7.8	6.0	1.3	1.3	7.4	7.1	95%	0.0	118%
MADAGASCAR	1/93 to 12/98	0	10.8	10.8	2.4	2.4	9.8	9.8	91%	1.0	91%
Total			28.6	26.8	6.3	6.3	24.5	24.2	86%	3.7	90%

a/ Figures may not add up to the totals due to rounding.

Table 3a. Implementation status of country programmes ongoing in 1999 a/
(Provisional, in millions of US $)

Region/Country	Actual duration	Ext.	Total approval	Regular approval	Total exp. 1998	Regular exp. 1998	Total exp. to 1998	Regular exp. to 1998	Total res. delivery rate	Regular balance of commit.	Regular res. delivery rate
Programmes starting in 1991											
Africa											
REPUBLIC OF CONGO	01/91 to 12/99	1	5.8	5.8	0.7	0.7	3.9	3.9	68%	1.9	68%
Programmes starting in 1993											
Africa											
SIERRA LEONE	1/93 to 12/99	2	5.2	3.5	0.6	0.6	2.5	2.5	48%	1.0	71%
Asia											
PAKISTAN	7/93 to 12/99	0	37.0	27.0	4.5	4.3	25.4	23.6	69%	3.4	87%
Total 1993			42.2	30.5	5.1	4.9	27.9	26.1	66%	4.4	86%
Programmes starting in 1994											
Asia and the Pacific											
ISLAMIC REPUBLIC OF IRAN	1/94 to 12/99	0	11.8	11.8	2.0	2.0	11.0	11.0	93%	0.8	93%
PHILIPPINES	1/94 to 12/99	0	41.4	26.9	4.8	3.5	32.5	28.6	79%	0.0	106%
Latin America and the Caribbean											
GUATEMALA	1/94 to 12/99	2	3.5	2.0	0.7	0.5	2.7	2.5	76%	0.0	127%
Total 1994			56.7	40.7	7.5	6.0	46.2	42.1	81%	0.8	104%
Programmes starting in 1995											
Africa											
MAURITIUS	1/95 to 12/99	2	1.5	1.5	0.2	0.2	1.3	1.3	85%	0.2	85%
Arab States and Europe											
TURKEY	1/95 to 12/99	0	7.0	6.0	1.3	1.3	3.5	3.5	49%	2.5	58%
Asia and the Pacific											
CENTRAL ASIAN REPUBLICS	1/95 to 12/99	2	32.5	26.3	6.6	6.1	21.3	19.9	65%	6.4	76%
INDONESIA	1/95 to 12/99	0	30.0	25.0	5.4	5.4	11.4	11.4	38%	13.6	45%
Total 1995			71.0	58.8	13.5	13.0	37.4	36.0	53%	22.8	61%
Programmes starting in 1996											
Africa											
CAPE VERDE	1/96 to 12/00	0	6.0	5.0	1.0	1.0	2.1	2.1	36%	2.9	43%
CHAD	1/96 to 12/00	0	9.0	8.0	1.2	1.2	3.9	3.9	43%	4.1	49%
GHANA	1/96 to 12/00	0	25.0	18.0	5.5	4.7	9.4	7.3	38%	10.7	41%
ZIMBABWE	1/96 to 12/99	0	8.9	6.4	1.0	1.0	4.4	4.2	49%	2.2	66%
Arab States and Europe											
OCCUPIED PALESTINIAN TERRITORIES	1/96 to 12/99	0	7.2	5.2	1.0	0.8	3.6	3.3	50%	1.9	63%
SYRIAN ARAB REPUBLIC	1/96 to 12/00	0	18.0	13.0	3.1	2.7	7.0	6.5	39%	6.5	50%
Latin America and the Caribbean											
HONDURAS	1/96 to 12/99	0	8.2	5.2	1.3	1.1	4.2	4.0	51%	1.2	78%
Total 1996			82.3	60.8	14.0	12.5	34.5	31.3	42%	29.5	52%

a/ Figures may not add up to the totals due to rounding.

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Table 3a (continued). Implementation status of country programmes ongoing in 1999 a/
(Provisional, in millions of US $)

Region/Country	Actual duration	Ext.	Total approval	Regular approval	Total exp. 1998	Regular exp. 1998	Total exp. to 1998	Regular exp. to 1998	Total res. delivery rate	Regular balance of commit.	Regular r. delivery rate
Programmes starting in 1997											
Africa											
ANGOLA	1/97 to 12/00	0	15.0	9.6	2.6	2.2	4.7	4.3	31%	5.3	45%
BURKINA FASO	1/97 to 12/00	0	10.3	8.8	1.2	1.2	3.4	3.3	33%	5.5	37%
CENTRAL AFRICAN REPUBLIC	1/97 to 12/01	0	5.5	5.0	0.5	0.5	1.4	1.4	25%	3.6	28%
COMOROS	1/97 to 12/01	0	3.4	3.0	0.7	0.7	1.3	1.3	39%	1.7	44%
COTE D'IVOIRE	1/97 to 12/01	0	12.5	10.0	1.2	1.2	3.1	3.1	25%	6.9	31%
ERITREA	1/97 to 12/00	0	6.8	4.8	1.3	1.5	2.6	2.6	39%	2.2	55%
GAMBIA	1/97 to 12/01	0	4.5	3.5	0.3	0.3	1.0	0.9	22%	2.6	27%
GUINEA	1/97 to 12/01	0	9.5	7.5	0.8	0.8	1.8	1.8	19%	5.7	24%
KENYA	1/97 to 12/01	0	20.0	16.5	1.6	1.6	3.7	3.7	18%	12.8	22%
MALAWI	1/97 to 12/01	0	15.0	11.0	4.2	3.2	7.4	6.1	49%	4.9	55%
NAMIBIA	1/97 to 12/00	0	6.1	3.6	1.8	1.8	3.3	3.2	54%	0.4	88%
NIGERIA	1/97 to 12/01	0	32.5	32.5	3.5	3.5	6.4	6.4	20%	26.1	20%
SENEGAL	1/97 to 12/01	0	15.0	10.0	1.0	1.0	4.0	4.0	27%	6.0	40%
UNITED REPUBLIC OF TANZANIA	1/97 to 12/01	0	25.0	21.0	6.1	3.7	10.9	7.8	43%	13.2	37%
TOGO	1/97 to 12/01	0	7.0	6.0	1.0	1.0	1.7	1.7	25%	4.3	29%
UGANDA	1/97 to 12/00	0	24.0	16.0	7.7	6.0	10.7	9.0	45%	7.0	57%
ZAMBIA	1/97 to 12/01	0	10.5	8.5	1.6	1.6	4.2	4.2	40%	4.3	50%
Arab States and Europe											
ALBANIA	1/97 to 12/00	0	4.0	2.8	0.6	0.6	0.8	0.8	20%	2.0	29%
DJIBOUTI	1/97 to 12/00	0	3.0	2.0	0.4	0.4	0.8	0.8	25%	1.2	38%
LEBANON	1/97 to 12/01	0	3.5	2.5	0.9	0.4	1.2	0.7	34%	1.8	26%
MOROCCO	1/97 to 12/01	0	19.0	13.0	4.9	4.6	6.7	6.3	35%	6.7	49%
SUDAN	1/97 to 12/01	0	17.0	17.0	2.5	2.5	4.2	4.2	25%	12.8	25%
TUNISIA	1/97 to 12/01	0	7.0	4.5	1.4	1.3	2.0	1.9	29%	2.6	43%
Asia and the Pacific											
CAMBODIA	1/97 to 12/00	0	16.0	14.0	6.8	6.7	10.8	10.7	68%	3.3	77%
CHINA	1/97 to 12/00	0	20.0	20.0	1.3	1.3	1.4	1.4	7%	18.6	7%
INDIA	1/97 to 12/01	0	100.0	80.0	8.3	8.3	17.1	17.1	17%	62.9	21%
LAO PEOPLE'S DEMOCRATIC REPUBLIC	1/97 to 12/00	0	6.0	5.2	0.7	0.7	1.2	1.2	20%	4.0	23%
MONGOLIA	1/97 to 12/01	0	9.3	6.0	1.4	1.4	2.3	2.3	25%	3.7	38%
NEPAL	1/97 to 12/01	0	35.0	25.0	7.3	6.6	10.1	8.6	29%	16.4	34%
SRI LANKA	1/97 to 12/00	0	7.6	5.0	1.9	1.7	2.9	2.6	38%	2.4	52%
VIET NAM	1/97 to 12/00	0	24.0	20.0	7.2	5.5	12.6	10.3	52%	9.7	52%
Latin America and the Caribbean											
CARIBBEAN	1/97 to 12/00	0	5.0	4.0	1.7	1.7	2.8	2.8	55%	1.2	69%
CUBA	1/97 to 12/01	0	4.5	4.5	0.6	0.6	1.6	1.6	35%	2.9	34%
DOMINICAN REPUBLIC	1/97 to 12/01	0	5.5	4.5	1.3	1.3	2.8	2.8	50%	1.7	62%
ECUADOR	1/97 to 12/00	0	5.0	4.0	1.3	1.3	2.9	2.9	58%	1.1	72%
EL SALVADOR	1/97 to 12/01	0	6.3	4.0	0.8	0.6	1.9	1.6	30%	2.4	39%
HAITI	1/97 to 12/99	0	8.8	6.3	2.9	2.7	4.7	4.4	54%	1.9	71%
MEXICO	1/97 to 12/01	0	15.5	10.5	2.0	2.0	3.7	3.7	24%	6.8	36%
PERU	1/97 to 12/01	0	15.0	9.5	2.0	2.0	5.1	5.1	34%	4.4	54%
Total 1997			559.6	441.6	95.3	86.1	171.0	158.6	31%	283.0	36%

a/ Figures may not add up to the totals due to rounding.

Table 3a (continued). Implementation status of country programmes ongoing in 1999 a/
(Provisional, in millions of US $)

Region/Country	Actual duration	Ext.	Total approval	Regular approval	Total exp. 1998	Regular exp. 1998	Total exp. to 1998	Regular exp. to 1998	Total res. delivery rate	Regular balance of commit.	Regular res. delivery rate
	Programmes starting in 1998										
Africa											
BOTSWANA	1/98 to 12/02	0	2.5	2.0	0.5	0.5	0.5	0.5	21%	1.5	26%
CAMEROON	1/98 to 12/01	0	12.0	10.5	1.0	1.0	1.0	1.0	8%	9.5	9%
EQUATORIAL GUINEA	1/98 to 12/02	0	2.5	2.5	0.7	0.7	0.7	0.7	29%	1.8	29%
ETHIOPIA	1/98 to 12/01	0	30.0	24.8	2.6	1.8	2.6	1.8	9%	23.0	7%
GABON	1/98 to 12/01	0	1.7	1.2	0.4	0.4	0.4	0.4	21%	0.8	29%
GUINEA-BISSAU	1/98 to 12/02	0	4.0	3.0	0.3	0.3	0.3	0.3	7%	2.7	9%
LESOTHO	1/98 to 12/02	0	3.0	2.5	0.0	0.0	0.0	0.0	2%	2.5	2%
MALI	1/98 to 12/02	0	11.0	10.0	1.8	1.8	1.8	1.8	16%	8.2	18%
MAURITANIA	1/98 to 12/01	0	7.0	4.0	0.8	0.8	0.8	0.8	12%	3.2	21%
MOZAMBIQUE	1/98 to 12/01	0	23.2	14.0	6.6	3.9	6.6	3.9	28%	10.1	28%
NIGER	1/98 to 12/99	0	6.0	4.4	3.9	3.6	3.9	3.6	65%	0.8	81%
RWANDA	1/98 to 12/00	0	5.0	4.2	0.9	0.9	0.9	0.9	17%	3.3	21%
SAO TOME AND PRINCIPE	1/98 to 12/02	0	2.1	1.6	0.2	0.2	0.2	0.2	12%	1.4	15%
SOUTH AFRICA	1/98 to 12/01	0	10.0	6.0	0.7	0.7	0.7	0.7	7%	5.3	12%
SWAZILAND	1/98 to 12/02	0	2.3	2.0	0.3	0.3	0.3	0.3	13%	1.7	15%
Arab States and Europe											
ALGERIA	1/98 to 12/00	0	7.0	5.1	0.6	0.5	0.6	0.5	8%	4.6	10%
EGYPT	1/98 to 12/01	0	18.0	14.4	1.7	1.5	1.7	1.5	10%	12.9	10%
JORDAN	1/98 to 12/02	0	4.5	4.0	0.2	0.2	0.2	0.2	3%	3.8	4%
YEMEN	1/98 to 12/01	0	18.0	12.0	1.4	0.8	1.4	0.8	8%	11.2	6%
Asia and the Pacific											
BANGLADESH	1/98 to 12/02	0	35.0	31.0	6.9	6.9	6.9	6.9	20%	24.1	22%
BHUTAN	1/98 to 12/02	0	4.4	4.0	0.9	0.9	0.9	0.9	21%	3.1	23%
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	1/98 to 12/01	0	3.6	3.6	0.6	0.6	0.6	0.6	17%	3.0	17%
MALDIVES	1/98 to 12/02	0	4.5	2.5	0.5	0.4	0.5	0.4	11%	2.1	17%
PAPUA NEW GUINEA	1/98 to 12/02	0	6.5	5.0	0.7	0.7	0.7	0.7	11%	4.3	14%
SOUTH PACIFIC	1/98 to 12/01	0	10.0	7.2	1.4	0.7	1.4	0.7	14%	6.5	10%
THAILAND	1/98 to 12/01	0	3.2	3.2	0.1	0.1	0.1	0.1	3%	3.1	3%
Latin America and the Caribbean											
BOLIVIA	1/98 to 12/02	0	12.0	8.5	1.6	1.4	1.6	1.4	13%	7.1	17%
BRAZIL	1/98 to 12/01	0	9.0	8.0	2.4	2.4	2.4	2.4	26%	5.6	30%
COLOMBIA	1/98 to 12/01	0	2.4	2.4	0.4	0.4	0.4	0.4	17%	2.0	17%
NICARAGUA	1/98 to 12/01	0	11.4	8.4	2.6	2.2	2.6	2.2	23%	6.2	27%
PARAGUAY	1/98 to 12/02	0	5.5	3.0	0.6	0.6	0.6	0.6	11%	2.4	21%
Total 1998			277.3	215.0	43.4	37.4	43.4	37.4	16%	177.6	21%
GRAND TOTAL			1094.9	853.2	179.4	160.6				519.9	

a/ Figures may not add up to the totals due to rounding.

Table 3b. Summary of country programmes ongoing in 1999 by region a/
(Provisional, in millions of US $)

Region	Num. of countries	Total approval	Regular approval	Total exp. to 1998	Regular exp. to 1998	Total exp. rate	Regular balance of commit.	Regular exp. rate
Africa	39	406.3	318.2	119.8	107.0	29%	211.2	34%
Arab States and Europe	13	133.2	101.5	33.5	30.8	25%	70.7	30%
Asia and the Pacific	20	437.8	348.7	171.1	159.2	39%	191.2	46%
Latin America and the Caribbean	15	117.6	84.8	39.9	38.4	34%	46.9	45%
Total	87						519.9	

a/ Figures may not add up to the totals due to rounding.

Table 4. New submissions of country programmes in 1999 a/
(Provisional, in millions of US $)

Region/country	Intended duration	Total approval	Regular approval
Africa			
BENIN	1/99 to 12/03	12.0	10.0
BURUNDI	1/99 to 12/01	8.0	4.5
MADAGASCAR	1/99 to 12/03	14.4	12.5
Total		34.4	27.0

a/ Submissions to the first and second regular sessions

Table 5. Balance of UNFPA commitments from regular resources as of 1/1/99
(Provisional, in millions of US$)

Region	Ongoing programmes a/	Submissions of country programmes b/	Total
	(1)	(2)	(1)+(2)
Africa	211.2	27.0	238.2
Arab States and Europe	70.7	0.0	70.7
Asia and the Pacific	191.2	0.0	191.2
Latin America and the Caribbean	46.9	0.0	46.9
Total	519.9	27.0	546.9

a/ See table 3b.
b/ See table 4.

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